

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

EAM 40 MEADOW LANE LLC,

Debtor.

Case No. 22-10293 (BLS)

Chapter 7

In re:

EZL 40 MEADOW LANE LLC,

Debtor.

Case No. 22-10294 (BLS)

Chapter 7

Hearing Date: June 8, 2022 at 11:00 a.m. (ET)

Objection Date: May 23, 2022 at 4:00 p.m. (ET)

**APPLICATION OF CHAPTER 7 TRUSTEE TO EMPLOY
MILLER COFFEY TATE LLP AS ACCOUNTANTS AND BANKRUPTCY
CONSULTANTS, EFFECTIVE AS OF APRIL 6, 2022**

George L. Miller, the chapter 7 trustee (the “Trustee”) for the estates of the above-captioned debtors, files this application (the “Application”) pursuant to sections 327(a) and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 2014-1 for entry of an order authorizing him to employ Miller Coffey Tate LLP (“MCT”) as accountants and bankruptcy consultants, effective as of April 6, 2022. In support of this Application, the Trustee submits the Declaration of William A. Homony (the “Homony Declaration”) annexed hereto. In further support of this Application, the Trustee respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* of the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. Pursuant to Local Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States

Bankruptcy Court for the District of Delaware (the “Local Rules”), the Trustee consents to the entry by this Court of a final order in connection with this Application.

2. The predicates for the relief requested in this Application are Bankruptcy Code sections 327(a) and 328, Bankruptcy Rule 2014(a), and Local Rule 2014-1.

BACKGROUND

3. On April 6, 2022 (the “Petition Date”), EAM 40 Meadow Lane LLC and EZL 40 Meadow Lane LLC (collectively the “Debtors”) filed voluntary petitions for relief under Chapter 7 of Title 11 of the Bankruptcy Code.

4. On the Petition Date, George L. Miller was appointed as chapter 7 trustee of the Debtors’ bankruptcy estates (the “Estates”).

EMPLOYMENT OF MILLER COFFEY TATE LLP

5. To properly account to the Office of the United States Trustee, prepare all necessary tax forms and determine all financial data necessary to make business decisions, the Trustee requires the services of accountants and bankruptcy consultants to perform services including, but not limited to:

- a. Assist in reporting to the United States Trustee regarding the financial status of the Debtors;
- b. Assist the Trustee in identifying and securing the assets and records of the estate and provide forensic accounting services if required;
- c. Assist the Trustee in liquidating assets (not duplicative of any other professionals(s) that may be retained by the Trustee to liquidate assets);
- d. Assist the Trustee in pursuing causes of action for the benefit of the estate;
- e. Assist the Trustee with analysis and reconciliation of claims asserted against Debtors;
- f. Prepare and file necessary tax returns and other required tax filings;
- g. Attend meetings with the Trustee and Court hearings as required; and

- h. Provide any other accounting, tax or consulting services as may be requested by the Trustee during the administration of the cases.

6. For the foregoing and all other necessary and proper purposes, the Trustee desires to retain MCT as accountants and bankruptcy consultants to the Trustee.

7. MCT has the appropriate accounting and other skills and personnel needed to perform the services required by the Trustee.

8. MCT has agreed to perform its services as requested by the Trustee and thereafter make an application to this Court for compensation.

9. The normal hourly fees of MCT are as follows:

- a. Partners & Principals \$455.00 - \$850.00 per hour
- b. Managers \$340.00 - \$450.00 per hour
- c. Senior Accountants \$225.00 - \$335.00 per hour
- d. Staff Accountants/Paraprofessionals \$100.00 - \$220.00 per hour

10. These hourly rates are subject to periodic increase in the normal course of MCT's business.

11. It is contemplated that MCT will seek compensation based upon its normal and usual billing rates. It is further contemplated that MCT may seek interim compensation as permitted by section 331 of the Bankruptcy Code.

12. As detailed in the Homony Declaration annexed hereto, MCT is a disinterested person within the meaning of section 101(14) of the Bankruptcy Code.

13. Accordingly, the Trustee believes the employment of MCT as accountants and bankruptcy consultants as set forth in this Application is in the best interests of the Estates.

NOTICE

14. Notice of this Application has been provided to: (i) the Office of the United States Trustee, (ii) counsel to the Debtors, and (iii) all parties that have requested pursuant to Fed. R. Bankr. P. 2002 to receive notices in these chapter 7 cases. In light of the nature of the relief requested, the Trustee submits no other or further notice is required.

15. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Trustee requests authorization to employ MCT as accountants and bankruptcy consultants to render services in the areas described but not limited to the above, with compensation to be paid as an administrative expense in such amounts as this Court may hereinafter determine and allow after an application for fees is submitted to this Court for consideration.

Dated: May 6, 2022

/s/ George L. Miller

GEORGE L. MILLER

Chapter 7 Trustee